@ BELLSOUTH®

BellSouth Telecommunications, Inc. Suite 2106 615-214-4150 Fax 615 214-8867

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Kathy Sager
Manager
Regulatory

333 Commerce Street

Nashville, Tennessee 37201-3300

katherine sager@bellsouth.com

Y. ALCANAN DARAN OR .Y

April 26, 2004

Chairman Deborah Taylor Tate C/o Carol Timberlake Tennessee Regulatory Authority 460 James Robertson Parkway Nashville, Tennessee

Dear Chairman Tate:

SUBJECT: Filing to Withdraw BellSouth® Tariff to Regroup Certain BellSouth Exchanges

This filing is to withdraw BellSouth® Tariff 2004-0055, Docket 04-00015. The withdrawal of this tariff does not waive BellSouth's right to regroup Business and Residential exchanges at a future date as outlined in the March 22, 2004 TRA ruling.

We appreciate your returning a receipted copy as evidence of this tariff filing. Please call Kathy Sager at 214-4150 if you have any questions or wish to discuss.

Yours truly,

Attachments